

Name(s) shown on return

Identifying number

**Part I Current Year Credit** (Members of a controlled group, see instructions.)

1 Enter the total qualified first-year wages paid or incurred during the tax year, and multiply by the percentage shown, for services of employees who are certified as members of a targeted group and:			
a	Worked at least 120 hours but fewer than 400 hours . . . \$ _____ × 25% (.25)	1a	
b	Worked at least 400 hours . . . \$ _____ × 40% (.40)	1b	
2 Current year credit. Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages . . . . .		2	
3 Work opportunity credits from flow-through entities	If you are a—	Then enter total of current year work opportunity credit(s) from—	
	a Shareholder . . .	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13.	
	b Partner . . .	Schedule K-1 (Form 1065), lines 12c, 12d, or 13 . . .	
	c Beneficiary . . .	Schedule K-1 (Form 1041), line 14 . . .	
d Patron . . .	Written statement from cooperative . . . . .		
4 <b>Total current year work opportunity credit.</b> Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.) . . . . .		4	

**Part II Tax Liability Limit** (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

5 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 40 . . . . .		}	5
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable lines of your return . . . . .			
6 Alternative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 28 . . . . .		}	6
• Corporations. Enter the amount from Form 4626, line 15 . . . . .			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39 . . . . .			
7 Add lines 5 and 6 . . . . .		7	
8a	Foreign tax credit . . . . .	8a	
b	Credit for child and dependent care expenses (Form 2441, line 9) . . . . .	8b	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) . . . . .	8c	
d	Education credits (Form 8863, line 18) . . . . .	8d	
e	Child tax credit (Form 1040, line 47) . . . . .	8e	
f	Mortgage interest credit (Form 8396, line 11) . . . . .	8f	
g	Adoption credit (Form 8839, line 14) . . . . .	8g	
h	District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	8h	
i	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	8i	
j	Credit for fuel from a nonconventional source . . . . .	8j	
k	Qualified electric vehicle credit (Form 8834, line 19) . . . . .	8k	
l Add lines 8a through 8k . . . . .		8l	
9 Net income tax. Subtract line 8l from line 7 . . . . .		9	
10 Tentative minimum tax (see instructions) . . . . .		10	
11 Net regular tax. Subtract line 8l from line 5. If zero or less, enter -0- . . . . .		11	
12 Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions) . . . . .		12	
13 Enter the greater of line 10 or line 12 . . . . .		13	
14 Subtract line 13 from line 9. If zero or less, enter -0- . . . . .		14	
15 <b>Work opportunity credit allowed for the current year.</b> Enter the <b>smaller</b> of line 4 or line 14 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return . . . . .		15	

See separate instructions. Attach to your tax return. Use a separate form for each sale or other disposition of property on the installment method.

Name(s) shown on return Identifying number

- 1 Description of property
2a Date acquired (month, day, year)
b Date sold (month, day, year)
3 Was the property sold to a related party after May 14, 1980?
4 Was the property you sold to a related party a marketable security?

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

Table with 18 rows for Gross Profit and Contract Price. Includes columns for description and numerical values.

Part II Installment Sale Income. Complete this part for the year of sale and any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

Table with 12 rows for Installment Sale Income. Includes columns for description and numerical values.

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

Table with 10 rows for Related Party Installment Sale Income. Includes questions 27-37 and columns for description and numerical values.

**Credit for Alcohol Used as Fuel**

Department of the Treasury  
Internal Revenue Service

▶ Attach to your return.

Attachment  
Sequence No. **83**

Name(s) shown on return

Type of Alcohol Fuel		Identifying number		
		(a) Number of Gallons Sold or Used	(b) * Rate *	(c) Column (a) x Column (b)
<b>1</b>	Qualified ethanol fuel production (in gallons) . . . . .	<b>1</b>	.10	
<b>2</b>	<b>Straight alcohol and alcohol mixtures:</b>			
<b>a</b>	190 proof or greater (in gallons) . . . . .	<b>2a</b>	.54 (.53**)	
<b>b</b>	Less than 190 proof but at least 150 proof (in gallons) . . . . .	<b>2b</b>	.40 (.3926**)	
<b>3</b>	Add lines 1, 2a, and 2b in both columns . . . . .	<b>3</b>		
<b>4</b>	Other fuels blended with the alcohol on lines 2a and 2b . . . . .	<b>4</b>		
<b>5a</b>	Total gallons of fuel. Add lines 3 and 4 (column (a)). . . . .	<b>5a</b>		
<b>b</b>	Total gallons containing less than 5.7% of 190-proof alcohol or that are exempt from excise taxes (see instructions) . . . . .	<b>5b</b>		
<b>6</b>	Subtract line 5b from line 5a . . . . .	<b>6</b>		
<b>7</b>	Break down line 6 into the number of gallons of:			
<b>a</b>	Aviation fuel for use in noncommercial aviation containing at least 10% alcohol . . . . .	<b>7a</b>	.134 (.133**)	
<b>b</b>	Gasohol (and other fuels) containing less than 85% alcohol (see instructions)	<b>7b</b>	(see instructions)	
<b>c</b>	Special motor fuel containing 85% or more alcohol (see instructions)	<b>7c</b>	.0545 (.0535**)	
<b>8</b>	Add lines 7a through 7c, column (c) . . . . .	<b>8</b>		
<b>9</b>	Current year credit less excise tax benefit. Subtract line 8 from line 3. Include this amount in your income for 2000	<b>9</b>		
<b>10</b>	Flow-through alcohol fuel credit(s) from a partnership, S corporation, estate, or trust (see instructions)	<b>10</b>		
<b>11</b>	<b>Total current year credit for alcohol used as fuel.</b> Add lines 9 and 10 . . . . .	<b>11</b>		

\*Only the rate for ethanol is shown. See instructions for lines 2 and 7 for rates for alcohol other than ethanol.  
\*\*Rate effective January 1, 2001.

See **Who Must File Form 3800** to find out if you complete the lines below or file Form 3800.

<b>12</b>	Regular tax before credits:			
	• Individuals. Enter the amount from Form 1040, line 40 . . . . .	}		<b>12</b>
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .			
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable lines of your return . . . . .			
<b>13</b>	Alternative minimum tax (see instructions) . . . . .			<b>13</b>
<b>14</b>	Add lines 12 and 13 . . . . .			<b>14</b>
<b>15a</b>	Foreign tax credit . . . . .	<b>15a</b>		<b>15l</b>
<b>b</b>	Credit for child and dependent care expenses (Form 2441, line 9) . . . . .	<b>15b</b>		
<b>c</b>	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) . . . . .	<b>15c</b>		
<b>d</b>	Education credits (Form 8863, line 18) . . . . .	<b>15d</b>		
<b>e</b>	Child tax credit (Form 1040, line 47) . . . . .	<b>15e</b>		
<b>f</b>	Mortgage interest credit (Form 8396, line 11) . . . . .	<b>15f</b>		
<b>g</b>	Adoption credit (Form 8839, line 14) . . . . .	<b>15g</b>		
<b>h</b>	District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .	<b>15h</b>		
<b>i</b>	Possessions tax credit (Form 5735, line 17 or 27) . . . . .	<b>15i</b>		
<b>j</b>	Credit for fuel from a nonconventional source . . . . .	<b>15j</b>		
<b>k</b>	Qualified electric vehicle credit (Form 8834, line 19) . . . . .	<b>15k</b>		
	<b>l</b> Add lines 15a through 15k . . . . .			
<b>16</b>	Net income tax. Subtract line 15l from line 14. . . . .			<b>16</b>
<b>17</b>	Tentative minimum tax (see instructions) . . . . .	<b>17</b>		<b>20</b>
<b>18</b>	Net regular tax. Subtract line 15l from line 12. If zero or less, enter-0- . . . . .	<b>18</b>		
<b>19</b>	Enter 25% (.25) of the excess, if any, of line 18 over \$25,000 (see instructions)	<b>19</b>		
<b>20</b>	Enter the greater of line 17 or line 19 . . . . .			<b>21</b>
<b>21</b>	Subtract line 20 from line 16. If zero or less, enter -0- . . . . .			
<b>22</b>	<b>Credit for alcohol used as fuel allowed for the current year.</b> Enter the <b>smaller</b> of line 11 or line 21 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return . . . . .			<b>22</b>

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to your return.

**2000**  
Attachment  
Sequence No. **81**

Name(s) shown on return

Identifying number

**Part I Current Year Credit** (Members of controlled groups or businesses under common control, see instructions.)

**Section A—Regular Credit.** Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Basic research payments paid or incurred to qualified organizations (see instructions)	1		
2	Qualified organization base period amount	2		
3	Subtract line 2 from line 1. If zero or less, enter -0-	3		
4	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	4		
5	Cost of supplies	5		
6	Rental or lease costs of computers (see instructions)	6		
7	Enter the applicable percentage of contract research expenses (see instructions)	7		
8	Total qualified research expenses. Add lines 4 through 7	8		
9	Enter fixed-base percentage, but not more than 16% (see instructions)	9		%
10	Enter average annual gross receipts (see instructions)	10		
11	Multiply line 10 by the percentage on line 9	11		
12	Subtract line 11 from line 8. If zero or less, enter -0-	12		
13	Multiply line 8 by 50% (.50)	13		
14	Enter the <b>smaller</b> of line 12 or line 13	14		
15	Add lines 3 and 14	15		
16	<b>Regular credit.</b> If you are not electing the reduced credit under section 280C(c), multiply line 15 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 15 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	16		

**Section B—Alternative Incremental Credit.** Skip this section if you completed Section A.

17	Basic research payments paid or incurred to qualified organizations (see the line 1 instructions)	17		
18	Qualified organization base period amount	18		
19	Subtract line 18 from line 17. If zero or less, enter -0-	19		
20	Multiply line 19 by 20% (.20)	20		
21	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	21		
22	Cost of supplies	22		
23	Rental or lease costs of computers (see the line 6 instructions)	23		
24	Enter the applicable percentage of contract research expenses (see the line 7 instructions)	24		
25	Total qualified research expenses. Add lines 21 through 24	25		
26	Enter average annual gross receipts (see the line 10 instructions)	26		
27	Multiply line 26 by 1% (.01)	27		
28	Subtract line 27 from line 25. If zero or less, enter -0-	28		
29	Multiply line 26 by 1.5% (.015)	29		
30	Subtract line 29 from line 25. If zero or less, enter -0-	30		
31	Subtract line 30 from line 28. If zero or less, enter -0-	31		
32	Multiply line 26 by 2% (.02)	32		
33	Subtract line 32 from line 25. If zero or less, enter -0-	33		
34	Subtract line 33 from line 30. If zero or less, enter -0-	34		
35	Multiply line 31 by 2.65% (.0265)	35		
36	Multiply line 34 by 3.2% (.032)	36		
37	Multiply line 33 by 3.75% (.0375)	37		
38	Add lines 20, 35, 36, and 37	38		
39	<b>Alternative incremental credit.</b> If you are not electing the reduced credit under section 280C(c), enter the amount from line 38, and see the line 16 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 38 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	39		

**Section C—Total Current Year Credit for Increasing Research Activities**

40	Flow-through research credit(s) from a partnership, S corporation, estate, or trust	40		
41	<b>Total current year credit.</b> Add line 16 or line 39 to line 40, and go to Part II on the back	41		

**Part II** Suspended and Allowable Current Year Credits

42	Enter the amount from line 41 . . . . .			42	
43	Credit attributable to the first suspension period. Multiply line 42 by the applicable suspension percentage (see instructions) . . . . .	43			
44	Credit attributable to the second suspension period. Multiply line 42 by the applicable suspension percentage (see instructions) . . . . .	44			
45	Add lines 43 and 44 . . . . .			45	
46	Subtract line 45 from line 42 . . . . .			46	

**Part III** Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part III or file Form 3800.)

47	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 40 . . . . .	}			47
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return . . . . .				
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable line of your return . . . . .				
48	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 28 . . . . .	}			48
	• Corporations. Enter the amount from Form 4626, line 15 . . . . .				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39 . . . . .				
49	Add lines 47 and 48 . . . . .				49
50a	Foreign tax credit . . . . .		50a		
b	Credit for child and dependent care expenses (Form 2441, line 9) . . . . .		50b		
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20) . . . . .		50c		
d	Education credits (Form 8863, line 18) . . . . .		50d		
e	Child tax credit (Form 1040, line 47) . . . . .		50e		
f	Mortgage interest credit (Form 8396, line 11) . . . . .		50f		
g	Adoption credit (Form 8839, line 14) . . . . .		50g		
h	District of Columbia first-time homebuyer credit (Form 8859, line 11) . . . . .		50h		
i	Possessions tax credit (Form 5735, line 17 or 27) . . . . .		50i		
j	Credit for fuel from a nonconventional source . . . . .		50j		
k	Qualified electric vehicle credit (Form 8834, line 19) . . . . .		50k		
l	Add lines 50a through 50k . . . . .				50l
51	Net income tax. Subtract line 50l from line 49 . . . . .				51
52	Tentative minimum tax (see instructions):				
	• Individuals. Enter the amount from Form 6251, line 26 . . . . .	}			52
	• Corporations. Enter the amount from Form 4626, line 13 . . . . .				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37 . . . . .				
53	Net regular tax. Subtract line 50l from line 47. If zero or less, enter -0- . . . . .		53		
54	Enter 25% (.25) of the excess, if any, of line 53 over \$25,000 (see instructions) . . . . .		54		
55	Enter the greater of line 52 or line 54 . . . . .				55
56	Subtract line 55 from line 51. If zero or less, enter -0- . . . . .				56
57	<b>Total credit allowed for the current year. Individuals, estates, and trusts:</b> Enter the <b>smallest</b> of line 42, line 56, or the amount from the formula in the instructions for line 57. <b>Corporations:</b> Enter the <b>smaller</b> of line 42 or line 56. . . . .				57
58	<b>Suspended credit allowed for the current year.</b> Subtract line 46 from line 57. If zero or less, enter -0- (see instructions for when and how to claim) . . . . .				58
59	<b>Credit for increasing research activities allowed on current year return.</b> Subtract line 58 from line 57. Enter here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of other returns. . . . .				59



# Gains and Losses From Section 1256 Contracts and Straddles

Department of the Treasury  
Internal Revenue Service

▶ **Attach to your tax return.**

Name(s) shown on tax return	Identifying number
-----------------------------	--------------------

Check applicable box(es) (see instructions):

<b>A</b> <input type="checkbox"/> Mixed straddle election	<b>C</b> <input type="checkbox"/> Mixed straddle account election
<b>B</b> <input type="checkbox"/> Straddle-by-straddle identification election	<b>D</b> <input type="checkbox"/> Net section 1256 contracts loss election

**Part I Section 1256 Contracts Marked to Market**

(a) Identification of account	(b) (LOSS)	(c) GAIN
1		
2 Add amounts on line 1 in columns (b) and (c)	2 ( )	
3 Net gain or (loss). Combine columns (b) and (c) of line 2		3
4 Form 1099-B adjustments. See instructions and attach schedule		4
5 Combine lines 3 and 4		5
<i>Note: If line 5 shows a net gain, skip line 6 and enter the gain on line 7. Partnerships and S corporations, see instructions.</i>		
6 If you have a net section 1256 contracts loss and checked box D, enter the amount to be carried back		6
7 Subtract line 6 from line 5		7
8 Short-term capital gain or (loss). Multiply line 7 by 40%. Enter here and include on Schedule D. See instructions		8
9 Long-term capital gain or (loss). Multiply line 7 by 60%. Enter here and include on Schedule D. See instructions		9

**Part II Gains and Losses From Straddles.** Attach a separate schedule listing each straddle and its components.

**Section A—Losses From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) LOSS. If column (e) is more than (d), enter difference. Otherwise, enter -0-	(g) Unrecognized gain on offsetting positions	(h) RECOGNIZED LOSS. If column (f) is more than (g), enter difference. Otherwise, enter -0-	*(i) 28% RATE LOSS (see instr. below)
10								
11a Enter short-term portion of line 10, column (h), losses here and include on Schedule D. See instructions						11a ( )		
b Enter long-term portion of losses from line 10, columns (h) and (i), here and include on Schedule D. See instructions						11b ( )		

**Section B—Gains From Straddles**

(a) Description of property	(b) Date entered into or acquired	(c) Date closed out or sold	(d) Gross sales price	(e) Cost or other basis plus expense of sale	(f) GAIN. If column (d) is more than (e), enter difference. Otherwise, enter -0-	*(g) 28% RATE GAIN (see instr. below)
12						
13a Enter short-term portion of line 12, column (f), gains here and include on Schedule D. See instructions					13a	
b Enter long-term portion of gains from line 12, columns (f) and (g), here and include on Schedule D. See instructions					13b	

**Part III Unrecognized Gains From Positions Held on Last Day of Tax Year.** Memo Entry Only—See instructions.

(a) Description of property	(b) Date acquired	(c) Fair market value on last business day of tax year	(d) Cost or other basis as adjusted	(e) UNRECOGNIZED GAIN. If column (c) is more than (d), enter difference. Otherwise, enter -0-
14				

\*28% Rate Gain or Loss includes all "collectibles gains and losses" and up to 50% of the eligible gain on qualified small business stock. See Instructions for Schedule D (Form 1040).

# Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)

OMB No. 1545-0790

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, and TMPs)

Attachment  
Sequence No. **84**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

Name(s) shown on return	Identifying number
-------------------------	--------------------

**Part I General Information**

1 Check boxes that apply:    (a)  Notice of inconsistent treatment    (b)  Administrative adjustment request (AAR)

2 If you are a TMP filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) . . . . .  Yes  No

3 Check applicable box to identify type of pass-through entity:  
 (a)  Partnership    (b)  Electing large partnership    (c)  S corporation    (d)  Estate    (e)  Trust    (f)  REMIC

4 Identifying number of pass-through entity	6 Tax shelter registration number (if applicable) of pass-through entity
5 Name, address, and ZIP code of pass-through entity	7 Internal Revenue Service Center where pass-through entity filed its return
	8 Tax year of pass-through entity    /    /    to    /    /
	9 Your tax year    /    /    to    /    /

**Part II Inconsistent or Administrative Adjustment Request (AAR) Items**

(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting		(e) Difference between (c) and (d)
	Amount of item	Treatment of item				
10						
11						
12						
13						

**Part III Explanations—Enter the Part II item number before each explanation. If more space is needed, continue your explanations on the back.**

.....

.....

.....

.....

.....

.....

.....

.....

.....

.....



**Investor Reporting of Tax Shelter Registration Number**

▶ **Attach to your tax return.**

▶ **If you received this form from a partnership, S corporation, or trust, see the instructions.**

Investor's name(s) shown on return		Investor's identifying number	Investor's tax year ended
<b>(a) Tax Shelter Name</b>		<b>(b) Tax Shelter Registration Number (11-digit number)</b>	<b>(c) Tax Shelter Identifying Number</b>
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

**General Instructions**

Section references are to the Internal Revenue Code.

**Purpose of Form**

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

**Note:** A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.

**Who Must File**

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration- required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

**Note:** Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.

**Filing Form 8271**

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

**Furnishing Copies of Form 8271 to Investors**

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where (a) the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and (b) the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

**Penalty For Not Including Registration Number on Return**

A \$250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

**Specific Instructions Investor's Identifying Number**

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

**Investor's Tax Year Ended**

Enter the date the tax year ended for the return to which this Form 8271 is attached.









# Noncash Charitable Contributions

OMB No. 1545-0908

▶ **Attach to your tax return if you claimed a total deduction of over \$500 for all contributed property.**

Attachment  
Sequence No. **55**

▶ **See separate instructions.**

Name(s) shown on your income tax return

**Identifying number**

**Note:** Figure the amount of your contribution deduction before completing this form. See your tax return instructions.

**Section A**—List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is over \$5,000 (see instructions).

**Part I Information on Donated Property**—If you need more space, attach a statement.

	1	(a) Name and address of the donee organization	(b) Description of donated property
<b>A</b>			
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>E</b>			

**Note:** If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value	(h) Method used to determine the fair market value
<b>A</b>						
<b>B</b>						
<b>C</b>						
<b>D</b>						
<b>E</b>						

**Part II Other Information**—Complete line 2 if you gave less than an entire interest in property listed in Part I. Complete line 3 if conditions were attached to a contribution listed in Part I.

- 2** If, during the year, you contributed less than the entire interest in the property, complete lines a–e.
- a** Enter the letter from Part I that identifies the property ▶ \_\_\_\_\_. If Part II applies to more than one property, attach a separate statement.
  - b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶ \_\_\_\_\_  
**(2)** For any prior tax years ▶ \_\_\_\_\_
  - c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):  
 Name of charitable organization (donee) \_\_\_\_\_  
 Address (number, street, and room or suite no.) \_\_\_\_\_  
 City or town, state, and ZIP code \_\_\_\_\_
  - d** For tangible property, enter the place where the property is located or kept ▶ \_\_\_\_\_
  - e** Name of any person, other than the donee organization, having actual possession of the property ▶ \_\_\_\_\_

**3** If conditions were attached to any contribution listed in Part I, answer questions a – c and attach the required statement (see instructions).

- a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property? . . . . .
- b** Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire? . . . . .
- c** Is there a restriction limiting the donated property for a particular use? . . . . .

	Yes	No
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>

Name(s) shown on your income tax return

Identifying number

**Section B—Appraisal Summary**—List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

**Part I Information on Donated Property**—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- Art\* (contribution of \$20,000 or more)
- Real Estate
- Gems/Jewelry
- Stamp Collections
- Art\* (contribution of less than \$20,000)
- Coin Collections
- Books
- Other

\*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Note:** If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5 (a) Description of donated property (if you need more space, attach a separate statement)		(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift		(c) Appraised fair market value	
A					
B					
C					
D					

  

A	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
					(h) Amount claimed as a deduction	(i) Average trading price of securities
B						
C						
D						

**Part II Taxpayer (Donor) Statement**—List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ▶ \_\_\_\_\_

Signature of taxpayer (donor) ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

**Part III Declaration of Appraiser**

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign Here

Signature ▶ \_\_\_\_\_

Title ▶ \_\_\_\_\_

Date of appraisal ▶ \_\_\_\_\_

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

**Part IV Donee Acknowledgment**—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ▶ \_\_\_\_\_ (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ▶  Yes  No

Name of charitable organization (donee)	Employer identification number	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code	
Authorized signature	Title	Date



Form **8308**

(Rev. March 2000)

Department of the Treasury  
Internal Revenue Service

# Report of a Sale or Exchange of Certain Partnership Interests

OMB No. 1545-0941

▶ Please print or type.

Name of partnership	Telephone number (     )	Employer identification number :
---------------------	-----------------------------	-------------------------------------

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

## **Part I** Transferor Information (Beneficial owner of the partnership interest immediately before the transfer of that interest)

Name	Identifying number
------	--------------------

Number and street (including apt. no.)

City or town, state, and ZIP code

**Notice to Transferors:** The information on this form has been supplied to the Internal Revenue Service. The transferor in a section 751(a) exchange is required to treat a portion of the gain realized from the exchange as ordinary income. For more details, see **Pub. 541, Partnerships**.

**Statement by Transferor:** The transferor in a section 751(a) exchange is required under Regulations section 1.751-1(a)(3) to attach a statement relating to the sale or exchange to his or her return. See **Instructions to Transferors** on page 2 for more details.

## **Part II** Transferee Information (Beneficial owner of the partnership interest immediately after the transfer of that interest)

Name	Identifying number
------	--------------------

Number and street (including apt. no.)

City or town, state, and ZIP code

## **Part III** Date of Sale or Exchange of Partnership Interest ▶     /     /

**Sign Here Only if You  
Are Filing This Form by  
Itself and Not With Form  
1065 or Form 1065-B**

Under penalties of perjury, I declare that I have examined this return, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ \_\_\_\_\_  
Signature of general partner or limited liability company member

▶ \_\_\_\_\_  
Date

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form.** Form 8308 is filed by a partnership to report the sale or exchange by a partner of all or part of a partnership interest where any money or other property received in exchange for the interest is attributable to unrealized receivables or inventory items (i.e., where there has been a section 751(a) exchange).

**Who Must File.** A partnership must file a separate Form 8308 for each section 751(a) exchange of an interest in such partnership. See Regulations section 1.6050K-1.

**Note:** Form 8308 does not have to be filed if, under section 6045, **Form 1099-B, Proceeds From Broker and Barter Exchange Transactions**, is required to be filed with respect to the sale or exchange.

A partnership must file Form 8308 once the partnership has notice of the section 751(a) exchange. The partnership has such notice when either:

1. The partnership receives written notification of the exchange from the transferor that includes the names and addresses of both parties to the exchange, the identifying numbers of the transferor and (if known) of the transferee, and the date of the exchange; or

2. The partnership has knowledge that there has been a transfer of a partnership interest and, at the time of the transfer, the partnership had any unrealized receivables or inventory items.

No returns or statements are required under section 6050K if the transfer was not a section 751(a) exchange. For example, a transfer which in its entirety constitutes a gift for Federal income tax purposes is not a section 751(a) exchange.

A partnership may rely on a written statement from the transferor that the transfer was not a section 751(a) exchange unless the partnership has knowledge to the contrary. If a partnership is in doubt whether partnership property constitutes unrealized receivables or inventory items or whether a transfer constitutes a section 751(a) exchange, the partnership may file Form 8308 to avoid the risk of incurring a penalty for failure to file.

**When To File.** Generally, file Form 8308 as an attachment to Form 1065 or Form 1065-B for the tax year of the partnership that includes the last day of the calendar year in which the section 751(a) exchange took place. Form 8308 is due at the time for filing the partnership return, including extensions.

If, however, a partnership is notified of a section 751(a) exchange after it has filed its partnership return, file Form 8308 separately, within 30 days of notification, with the service center where Form 1065 or Form 1065-B was filed.

**Copies of Form 8308 To Be Furnished to Transferor and Transferee.** All partnerships required to file Form 8308 must furnish a copy of the form to each transferor and transferee by January 31 of the year following the calendar year in which the section 751(a) exchange occurred or, if later, 30 days after the partnership has notice of the exchange.

If the partnership does not know the identity of the beneficial owner of an interest in the partnership, the record holder of the interest is treated as the transferor or transferee.

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.

▶ Attach to Form 1040 or 1041.

Name(s) shown on return

Identifying number

**Part I 2000 Passive Activity Credits**

**Caution:** If you have credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** on page 15 of the instructions.

**Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits)** (See Lines 1a through 1c on page 9.)

1a	Credits from Worksheet 1, column (a) . . . . .	1a			
b	Prior year unallowed credits from Worksheet 1, column (b) . . . . .	1b			
c	Add lines 1a and 1b. . . . .	1c			

**Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)** (See Lines 2a through 2c on page 9.)

2a	Credits from Worksheet 2, column (a) . . . . .	2a			
b	Prior year unallowed credits from Worksheet 2, column (b) . . . . .	2b			
c	Add lines 2a and 2b. . . . .	2c			

**Low-Income Housing Credits for Property Placed in Service After 1989** (See Lines 3a through 3c on page 9.)

3a	Credits from Worksheet 3, column (a) . . . . .	3a			
b	Prior year unallowed credits from Worksheet 3, column (b) . . . . .	3b			
c	Add lines 3a and 3b. . . . .	3c			

**All Other Passive Activity Credits** (See Lines 4a through 4c on page 9.)

4a	Credits from Worksheet 4, column (a) . . . . .	4a			
b	Prior year unallowed credits from Worksheet 4, column (b) . . . . .	4b			
c	Add lines 4a and 4b. . . . .	4c			
5	Add lines 1c, 2c, 3c, and 4c . . . . .	5			
6	Enter the tax attributable to net passive income (see page 9) . . . . .	6			
7	Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see page 10 . . . . .	7			

**Note:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II, III, or IV. Instead, go to line 37.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

**Note:** Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8	Enter the smaller of line 1c or line 7 . . . . .	8			
9	Enter \$150,000. If married filing separately, see page 10 . . . . .	9			
10	Enter modified adjusted gross income, but not less than zero (see page 10). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16 . . . . .	10			
11	Subtract line 10 from line 9 . . . . .	11			
12	Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 11 . . . . .	12			
13	Enter the amount, if any, from line 9 of Form 8582 . . . . .	13			
14	Subtract line 13 from line 12 . . . . .	14			
15	Enter the tax attributable to the amount on line 14 (see page 11) . . . . .	15			
16	Enter the <b>smaller</b> of line 8 or line 15 . . . . .	16			

**Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)**

**Note:** Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17	Enter the amount from line 7 . . . . .	17		
18	Enter the amount from line 16 . . . . .	18		
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V . . . . .	19		
20	Enter the <b>smaller</b> of line 2c or line 19 . . . . .	20		
21	Enter \$250,000. If married filing separately, see page 12. (See page 12 to find out if you can skip lines 21 through 26.) . . . . .	21		
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10 on page 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30. . . . .	22		
23	Subtract line 22 from line 21 . . . . .	23		
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 12 . . . . .	24		
25	Enter the amount, if any, from line 9 of Form 8582 . . . . .	25		
26	Subtract line 25 from line 24 . . . . .	26		
27	Enter the tax attributable to the amount on line 26 (see page 12) . . . . .	27		
28	Enter the amount, if any, from line 18 . . . . .	28		
29	Subtract line 28 from line 27 . . . . .	29		
30	Enter the <b>smaller</b> of line 20 or line 29 . . . . .	30		

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989**

**Note:** Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7. . . . .	31		
32	Enter the amount from line 30 . . . . .	32		
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36 . . . . .	33		
34	Enter the <b>smaller</b> of line 3c or line 33 . . . . .	34		
35	Tax attributable to the remaining special allowance (see page 12) . . . . .	35		
36	Enter the <b>smaller</b> of line 34 or line 35 . . . . .	36		

**Part V Passive Activity Credit Allowed**

37	<b>Passive Activity Credit Allowed.</b> Add lines 6, 16, 30, and 36. See page 12 to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see <b>Publicly Traded Partnerships (PTPs)</b> on page 15 . . . . .	37		
----	---	----	--	--

**Part VI Election To Increase Basis of Credit Property**

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See page 16 . . . . .			<input type="checkbox"/>
39	Name of passive activity disposed of ▶ .....			
40	Description of the credit property for which the election is being made ▶ .....			
41	Amount of unallowed credit that reduced your basis in the property . . . . .			▶ \$



Name(s) shown on return

Identifying number

**Part I Current Year Credit** (See instructions.)

<b>1</b>	Number of Forms 8609 attached		<b>2</b>	
<b>2</b>	Eligible basis of building(s) (total from attached Schedule(s) A (Form 8609), line 1)		<b>3a</b>	
<b>3a</b>	Qualified basis of low-income building(s) (total from attached Schedule(s) A (Form 8609), line 3)			
<b>b</b>	Has there been a decrease in the qualified basis of any building(s) since the close of the preceding tax year? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> If "Yes," enter the building identification number (BIN) of the building(s) that had a decreased basis. If more space is needed, attach a schedule to list the BINs. <b>(i)</b> ..... <b>(ii)</b> ..... <b>(iii)</b> ..... <b>(iv)</b> .....			
<b>4</b>	Current year credit (total from attached Schedule(s) A (Form 8609), see instructions)		<b>4</b>	
<b>5</b>	Credits from pass-through entities (if from more than one entity, see instructions): If you are a— Then enter total of current year housing credit(s) from— <b>a</b> Shareholder Schedule K-1 (Form 1120S), lines 12b(1) through (4) <b>b</b> Partner Schedule K-1 (Form 1065), lines 12a(1) through (4), or Schedule K-1 (Form 1065-B), box 8 <b>c</b> Beneficiary Schedule K-1 (Form 1041), line 14 EIN of pass-through entity		<b>5</b>	
<b>6</b>	Add lines 4 and 5. (See instructions to find out if you complete lines 7 through 18 or file Form 3800.)		<b>6</b>	
<b>7</b>	<b>Passive activity credit or total current year credit</b> for 2000 (see instructions)		<b>7</b>	

**Part II Tax Liability Limit**

<b>8</b>	Regular tax before credits: • Individuals. Enter the amount from Form 1040, line 40 • Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return. • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		<b>8</b>	
<b>9</b>	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 28 • Corporations. Enter the amount from Form 4626, line 15 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39		<b>9</b>	
<b>10</b>	Add lines 8 and 9		<b>10</b>	
<b>11a</b>	Foreign tax credit	<b>11a</b>		
<b>b</b>	Credit for child and dependent care expenses (Form 2441, line 9)	<b>11b</b>		
<b>c</b>	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	<b>11c</b>		
<b>d</b>	Education credits (Form 8863, line 18)	<b>11d</b>		
<b>e</b>	Child tax credit (Form 1040, line 47)	<b>11e</b>		
<b>f</b>	Mortgage interest credit (Form 8396, line 11)	<b>11f</b>		
<b>g</b>	Adoption credit (Form 8839, line 14)	<b>11g</b>		
<b>h</b>	District of Columbia first-time homebuyer credit (Form 8859, line 11)	<b>11h</b>		
<b>i</b>	Possessions tax credit (Form 5735, line 17 or 27)	<b>11i</b>		
<b>j</b>	Credit for fuel from a nonconventional source	<b>11j</b>		
<b>k</b>	Qualified electric vehicle credit (Form 8834, line 19)	<b>11k</b>		
<b>l</b>	Add lines 11a through 11k		<b>11l</b>	
<b>12</b>	Net income tax. Subtract line 11l from line 10.		<b>12</b>	
<b>13</b>	Tentative minimum tax (see instructions): • Individuals. Enter the amount from Form 6251, line 26 • Corporations. Enter the amount from Form 4626, line 13 • Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37	<b>13</b>		
<b>14</b>	Net regular tax. Subtract line 13 from line 12. If zero or less, enter -0-	<b>14</b>		
<b>15</b>	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	<b>15</b>		
<b>16</b>	Enter the greater of line 13 or line 15.		<b>16</b>	
<b>17</b>	Subtract line 16 from line 12. If zero or less, enter -0-		<b>17</b>	
<b>18</b>	<b>Low-income housing credit allowed for the current year.</b> Enter the <b>smaller</b> of line 7 or line 17 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return.		<b>18</b>	



